



General Assembly

February Session, 2008

Raised Bill No. 306

LCO No. 1678

01678_____VA_

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:
(VA)

AN ACT CONCERNING PROPERTY TAX EXEMPTION FOR VETERANS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81f of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2008*):

3 (a) Any municipality, upon approval by its legislative body, may
4 provide that any veteran entitled to an exemption from property tax in
5 accordance with subdivision (19) of section 12-81 of the 2008
6 supplement to the general statutes shall be entitled to an additional
7 exemption, provided such veteran's qualifying income does not exceed
8 [(1) the applicable maximum amount as provided under section 12-81l,
9 or (2)] an amount established by the municipality. [not exceeding the
10 maximum amount under said section 12-81l by more than twenty-five
11 thousand dollars.] The exemption provided for under this subsection
12 shall be applied to the assessed value of an eligible veteran's property
13 and, at the option of the municipality, may be an amount up to ten
14 thousand dollars or an amount up to ten per cent of such assessed
15 value.

16 (b) Any municipality, upon approval by its legislative body, may
17 provide that any veteran's surviving spouse entitled to an exemption
18 from property tax in accordance with subdivision (22) of section 12-81
19 of the 2008 supplement to the general statutes shall be entitled to an
20 additional exemption, provided such surviving spouse's qualifying
21 income does not exceed [(1) the maximum amount applicable to an
22 unmarried person as provided under section 12-81l, or (2)] an amount
23 established by the municipality. [not exceeding the maximum amount
24 under said section 12-81l by more than twenty-five thousand dollars.]
25 The exemption provided for under this subsection shall be applied to
26 the assessed value of an eligible surviving spouse's property and, at
27 the municipality's option, may be in an amount up to ten thousand
28 dollars or in an amount up to ten per cent of such assessed value.

29 (c) Any such veteran or spouse submitting a claim for such
30 additional exemption shall be required to file an application on a form
31 prepared for such purpose by the assessor, not later than the
32 assessment date with respect to which such additional exemption is
33 claimed, provided when an applicant has filed for such exemption and
34 received approval for the first time, such applicant shall be required to
35 file for such exemption biennially thereafter, subject to the provisions
36 of subsection (d) of this section. Each such application shall include a
37 copy of such veteran's or spouse's federal income tax return, or in the
38 event such a return is not filed such evidence related to income as may
39 be required by the assessor, for the tax year of such veteran or spouse
40 ending immediately prior to the assessment date with respect to which
41 such additional exemption is claimed.

42 (d) Any person who has submitted an application and been
43 approved in any year for the additional exemption under subsection
44 (a) or (b) of this section shall, in the year immediately following
45 approval, be presumed to be qualified for such exemption. During the
46 year immediately following such approval, the assessor shall notify, in
47 writing, each person presumed to be qualified pursuant to this
48 subsection. If any such person has qualifying income in excess of the

49 maximum allowed under said subsection (a) or (b), such person shall
50 notify the assessor on or before the next filing date for such exemption
51 and shall be denied such exemption for the assessment year
52 immediately following and for any subsequent year until such person
53 has reapplied and again qualified for such exemption. Any person
54 who fails to notify the assessor of such disqualification shall make
55 payment to the municipality in the amount of property tax loss related
56 to the exemption improperly taken.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>July 1, 2008</i>	12-81f
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Statement of Purpose:

To eliminate the statutory limit on income eligibility for veterans' property tax exemptions adopted by a municipality.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]